

LEA Name: Norwin SD

Class: 2

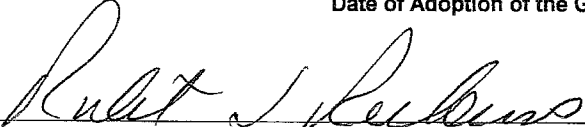
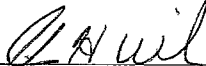
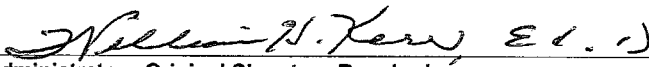
AUN Number: 107656502

County: Westmoreland

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/20/2011

 _____ President of the Board - Original Signature Required	<u>6/20/11</u> _____ Date
 _____ Secretary of the Board - Original Signature Required	<u>6-20-11</u> _____ Date
 _____ Chief School Administrator - Original Signature Required	<u>6-20-11</u> _____ Date
John H. Wilson _____ Contact Person	(724) 861-3033 _____ Telephone Extension
jwilson@norwinsd.org _____ E-mail Address	

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for
Appropriation and Reserves Scheduled For Liquidation During
The Fiscal Year**

1	Estimated Beginning Fund Balance - Committed	0
2	Estimated Beginning Fund Balance - Assigned	433,000
3	Estimated Beginning Fund Balance - Unassigned	4,000,000
4		0
5		0
6		0
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,433,000

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	31,893,000
7000	Revenue from State Sources	23,215,000
8000	Revenue from Federal Sources	877,000
9000	Other Financing Sources	0
	Total Estimated Revenues And Other Financing Sources	55,985,000

**Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation**

60,418,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	
6112	Interim Real Estate Taxes	23,890,565
6113	Public Utility Realty Tax	379,435
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	41,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	7,000
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	84,000
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	186,000
6160	Non-Real Estate Taxes - First Class Districts Only	3,830,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	0
6500	Earnings on Investments	2,281,000
6700	Revenues from District Activities	70,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	131,000
6910	Rentals	773,000
6920	Contributions and Donations From Private Sources / Capital Contributions	47,000
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	13,000
6970	Services Provided Other Funds	125,000
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	0
		35,000
	REVENUE FROM LOCAL SOURCES	31,893,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	14,948,455
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	40,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	59,000
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,511,000
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,300,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	854,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	101,000
7340	State Property Tax Reduction Allocation	949,545
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,142,000
7820	State Share of Retirement Contributions	1,310,000
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	23,215,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	437,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	271,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	14,000
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	155,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		877,000

Act 1 Index (current): 1.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue	Section 672.1 Method Choice:		(a)(1)
		Allegheny	Westmoreland	Total
2010-11 Data				
a. Assessed Value	\$1,626,300		\$388,965,590	
b. Real Estate Mills	13.3700		67.0000	\$390,591,890
I. 2011-12 Data				
c. 2009 STEB Market Value	\$1,460,400		\$1,785,774,100	
d. Assessed Value	\$1,626,300		\$393,166,910	\$1,787,234,500
e. Assessed Value of New Constr/ Renov	\$0		\$0	\$394,793,210
				\$0
2010-11 Calculations				
f. 2010-11 Tax Levy (a * b)	\$21,744		\$26,060,695	\$26,082,439
2011-12 Calculations				
ii. g. Percent of Total Market Value	0.08171%		99.91829%	100.00000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$21,312		\$26,061,127	\$26,082,439
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.3700		67.0011	
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	100.00000%		94.00000%	94.00490%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$21,542		\$26,342,636	\$26,364,178
iii. l. 2011-12 Real Estate Tax Rate (k / d * 1000)	13.2400		67.0000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$21,532		\$26,342,183	\$26,363,715
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$25,414,170
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$23,890,565

Act 1 Index (current): 1.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$23,891,000

\$949,545

\$24,840,545

\$26,364,178

Allegheny

Section 672.1 Method Choice:

(a)(1)

Westmoreland

Total

	Allegheny	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.6106	68.2071	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$22,135	\$26,816,775	\$26,838,910
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$6,797	\$1,343	
Number of Homestead/Farmstead Properties	13	10,543	10,556
V. Median Assessed Value of Homestead Properties			\$21,225

Act 1 Index (current): 1.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$23,891,000

Amount of Tax Relief for Homestead Exclusions +

\$949,545

Total Approx. Tax Revenue:

\$24,840,545

Approx. Tax Levy for Tax Rate Calculation:

\$26,364,178

Allegheny

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$949,545

Lowering RE Tax Rate

\$0

\$949,545

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

Amount of Tax Relief from State/Local Sources

\$0

\$949,545

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	1,626,300	13.2400	21,532			100.00000%	
Westmoreland	393,166,910	67.0000	26,342,183			94.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	394,793,210		26,363,715	- 949,545	= 25,414,170	X 94.00490%	= 23,890,565

6120 <u>Per Capita Taxes, Section 679</u>	Rate	Estimated Revenue
	5.00	84,000

6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	84,000	84,000
6142 Occupation Taxes - Flat Rate	\$10.00	\$0.00	61,000	61,000
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	41,000	41,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			186,000	186,000

6150 <u>Current Act 511 Taxes - Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,400,000	3,400,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	430,000	430,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			3,830,000	3,830,000

Total Act 511, Current Taxes				4,016,000
Act 511 Tax Limit	→	1,787,234,500	X	12
		Market Value		Mills
				21,446,814
				(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	25,416,072	
	1200 Special Programs - Elementary/Secondary	4,811,260	
	1300 Vocational Education	2,889,095	
	1400 Other Instructional Programs - Elementary/Secondary	58,150	
	1500 Nonpublic School Programs	26,000	
	1600 Adult Education Programs	6,978	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	33,207,555	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,451,170	
	2200 Support Services - Instructional Staff	936,469	
	2300 Support Services - Administration	3,629,384	
	2400 Support Services - Pupil Health	496,622	
	2500 Support Services - Business	431,200	
	2600 Operation & Maintenance of Plant Services	5,060,860	
	2700 Student Transportation Services	3,652,221	
	2800 Support Services - Central	925,282	
	2900 Other Support Services	36,000	
	Total 2000 Support Services	16,619,208	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,158,988	
	3300 Community Services	523,249	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,682,237	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		51,509,000
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	4,957,000	
	5200 Interfund Transfers - Out	0	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	250,000	
	Total Other Financing Uses		5,207,000
	Total Estimated Expenditures and Other Financing Uses		56,716,000
	Appropriation of Prior Year Fund Balance		481,000
	Total Appropriations		57,197,000
	Ending Committed, Assigned and Unassigned Fund Balance		3,702,000
	Total Appropriations and Ending Fund Balances		60,899,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	16,754,257
200	Personnel Services-Employee Benefits	6,786,631
300	Purchased Professional & Technical Services	75,900
400	Purchased Property Services	238,692
500	Other Purchased Services	885,375
600	Supplies	658,620
700	Property	13,875
800	Other Objects	2,722
	Total Regular Programs - Elementary/Secondary	25,416,072
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,440,321
200	Personnel Services-Employee Benefits	675,589
300	Purchased Professional & Technical Services	945,300
400	Purchased Property Services	0
500	Other Purchased Services	744,300
600	Supplies	5,000
700	Property	0
800	Other Objects	750
	Total Special Programs - Elementary/Secondary	4,811,260
1300	Vocational Education	
100	Personnel Services-Salaries	1,439,206
200	Personnel Services-Employee Benefits	486,491
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	788,000
600	Supplies	175,398
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,889,095
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	50,000
200	Personnel Services-Employee Benefits	8,150
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	58,150

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,063,618
200	Personnel Services-Employee Benefits	349,985
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	0
500	Other Purchased Services	520
600	Supplies	26,547
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Personnel	1,451,170
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	534,472
200	Personnel Services-Employee Benefits	183,338
300	Purchased Professional & Technical Services	52,500
400	Purchased Property Services	0
500	Other Purchased Services	45,100
600	Supplies	84,009
700	Property	2,050
800	Other Objects	35,000
	Total Support Services - Instructional Staff	936,469
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,518,589
200	Personnel Services-Employee Benefits	770,385
300	Purchased Professional & Technical Services	81,000
400	Purchased Property Services	10,000
500	Other Purchased Services	114,620
600	Supplies	111,015
700	Property	0
800	Other Objects	23,775
	Total Support Services - Administration	3,629,384
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	353,153
200	Personnel Services-Employee Benefits	120,634
300	Purchased Professional & Technical Services	16,000
400	Purchased Property Services	0
500	Other Purchased Services	125
600	Supplies	6,710
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	496,622

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	36,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	36,000	
	Total Support Services		16,619,208
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	589,599	
200	Personnel Services-Employee Benefits	142,039	
300	Purchased Professional & Technical Services	81,500	
400	Purchased Property Services	15,500	
500	Other Purchased Services	129,700	
600	Supplies	161,150	
700	Property	12,000	
800	Other Objects	27,500	
	Total Student Activities	1,158,988	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	250,000	
	Total Budgetary Reserve	250,000	
	Total Other Expenditures and Financing Uses		5,207,000
TOTAL EXPENDITURES			56,716,000

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	4,500,000	4,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	2,300,000	1,500,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	500,000	450,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	95,000	95,000
Agency Fund	300,000	300,000
Total Cash and Short-Term Investments	7,695,000	6,345,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	7,695,000	6,345,000

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	102,910,000	100,935,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,500,000	1,550,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	104,410,000	102,485,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,600,000	3,700,000
Other Funds	50,000	50,000
TOTAL SHORT-TERM PAYABLES	3,650,000	3,750,000
TOTAL INDEBTEDNESS	<u>108,060,000</u>	<u>106,235,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	433,000
	Explanation: <i>Assigned to mitigate retirement contribution increases in future budgets</i>	
0850	Estimated Ending Unassigned Fund Balance	3,269,000
	Explanation: <i>Available to cover unanticipated expenditures or revenue shortfalls in current and future budgets, as well as to provide liquidity and investment earnings</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		3,702,000
5900	Budgetary Reserve	250,000
	Explanation: <i>ned for</i>	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		3,952,000
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0